

STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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March 15, 2017

The Honorable Mari H. Miller
Brown County Assessor
P.O. Box 351
Nashville, IN 47448

Dear Ms. Miller:

The Department of Local Government Finance has reviewed the information and data (both originally submitted and the supplemental information) for the Brown County 2017 ratio study. The Department hereby approves the ratio study based on the results of the Mann-Whitney "Sales Chasing" test and Spearman Rank test for vertical equity; and the review of the accuracy, equity, and uniformity of the assessments as determined by the median ratio, coefficient of dispersion (COD), Price Related Differential (PRD), and the change analysis conducted by the Department.

Please note that this approval is granted without verification of all of the actual sales disclosure forms in order to allow the preparation and delivery of the real property list to the County Auditor pursuant to IC 6-1.1-5-14. As always, the Department encourages counties to use all possible sales, which lend greater validity to the sales ratio study.

Additionally, Brown County's Ratio Study is approved contingent upon Neighborhood #7035170 being reassessed as part of Phase IV of the cyclical reassessment. In the ratio study review process for 2017, the county stated that all sold parcels were reviewed to determine if there was a more relevant neighborhood for assignment. The county determined that there is not a more appropriate neighborhood. The county stated that both sold and un-sold parcels were looked into to determine if further stratification could take place as a result of style, age, grade, etc. The county determined that there is not enough supporting information or sales to justify this change. The county also stated that parcels were reviewed to determine if parcel acreage size played any factor in the market value and the disparity that is being shown in the current statistical tests. Parcels were reviewed in the following manner:

- a. 0 – 5 acres
- b. 5 -10 acres
- c. 10 + acres


The county indicated that after breaking all of the parcels into the three groups it was determined that only two potential groups would have enough sales to support stratification (0-5 acres and 5+ acres). Statistical testing was conducted and the county determined that this stratification was not necessary as it did not produce any different results than combined as one. The county determined that this will not be administered.

Hence, the county should continue to review its neighborhood delineation and stratification process, and as recommended by the Department, consider expanding the sales window.

In conjunction with our Data Analysis section, please continue to ensure your sales disclosure file database is compliant. For the assessment year 2018, your 2017 sales disclosure data files must be compliant with the rules of the Department.

If you have any questions or concerns, please feel free to contact Barry Wood, the Assessment Division Director, at (317) 232-3762 or by e-mail at Bwood@dlgf.in.gov.

Sincerely,


Courtney L. Schaafsma
Commissioner

cc: Barry Wood, Assessment Director